

Doane University

BUS 612

Managerial Accounting

Course Information

Bus 612
Managerial Accounting
Winter 1 2019

Instructor Information
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Contact Information
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Privacy Policy:
<http://www.doane.edu/instructional-design-services/policies>

Communicating With the Instructor

Please check these sources for answers to your question before emailing me as it may take me a day or so to get back to you:

1. Course syllabus
2. Announcements in Blackboard
3. The "Question Center" discussion board

If you cannot find the answer to your question, please post it in the "Question Center" discussion board as others may have a similar question. As a student – feel free to answer other students questions if you know the answer to help provide timely assistance.

If you have questions of a personal nature (such as relating to a personal emergency, questioning a grade or something else that needs to be communicated in private), please email me first and allow me 24 hours to respond to emails (Monday – Friday) and 48 hours on the weekend.

If you have a question about the technology being used in the course, please contact the Doane University Help Desk for assistance (402-826-8411) – 24 hours, 7 days a week.

Course Catalog Description

A course that examines how accounting information, from managerial accounting reports, is used to report managerial performance and to make business decisions. Students learn how to use managerial accounting information to plan, budget, control, conduct break-even analysis and set pricing, and to understand the impact of taxes. This course is graded.

Doane University

BUS 612

Managerial Accounting

Course Overview

Read, make, and support business decisions using managerial accounting information.

Course Prerequisites

None

Course Textbook and Materials

Required

Anatomy of a Business Plan: The Step-by-Step Guide to Building a Business and Securing Your Company's Future (Small Business Strategies Series)

By Linda Pearson

ISBN: 978-0944205556

Learning Objectives

Course Objectives

At the completion of this course, students will be able to:

1. Apply the business decision making process
2. Interpret a budget to determine strengths, weaknesses, opportunities, and threats
3. Analyze a balance sheet to determine strengths and weaknesses
4. Analyze an income statement to determine strengths and weaknesses
5. Explain how the budget, balance sheet, income statement, and statement of cash flows are essential components of business operations.
6. Explain, analyze, and create a business plan

Unit Objectives

Unit I:

- a. Define the business decision making process
- b. Define a business plan
- c. Define a balance sheet, income statement, budget/statement of cash flows and their various components.
- d. Identify how a balance sheet, income statement and budget / statement of cash flows is crucial to a business.

Unit II:

- a. Identify when to apply the business decision making process.
- b. Recognize, define and start a budget / statement of cash flows.
- c. Recognize the components of the balance sheet, income statement, budget / statement of cash flows, and business plan.

Doane University
BUS 612
Managerial Accounting

Unit III:

- a. Define taxes and their impact on business decisions
- b. Define and set a price point
- c. Justify and explain setting a price point
- d. Create a preliminary balance sheet, income statement and business plan

Unit IV:

- a. Evaluate, and write recommendations including considerations for budget, income statement, price point, balance sheet, and business plan.

Unit V:

- a. Review, develop, and augment the budget, income statement, balance sheet and business plan for a second year of operations.
- b. Analyze the impact of taxes on a budget, income statement, balance sheet and business plans.

Unit VI:

- a. Assess and analyze tax effects on budget, income statement, balance sheet, and business plan.
- b. Adapt budget, income statement, balance sheet, and business plan using assessment of tax effects. After analyzing the impact of taxes update budget, income statement, balance sheet, and business plan to include considerations of taxes

Unit VII:

- a. Create a presentation to explain and defend your business plan.
- b. Assess and evaluate business plans

Unit VIII:

- a. Create a written document of your business plan and evaluate the strengths and weaknesses for future revisions.

Course Requirements

Attendance Policy

You should plan to attend this course each week. It is a condensed fast-paced course, and it will be difficult to catch up if you miss more than 1 week.

Computer Requirements

This course requires you to have access to the internet. You will also need to have access to and be able to use the following software packages:

- Microsoft Word
- Microsoft Excel

Doane University

BUS 612

Managerial Accounting

Email and Internet

You must have an active Doane University e-mail account and access to the internet. All instructor correspondence will be sent to your Doane University e-mail account. Please plan on checking your Doane Gmail account regularly for course related messages.

This course uses Blackboard for the facilitation of communications between faculty students and posting of grades. The Blackboard Course Site can be assessed at <http://bb2.doane.edu>

Attendance / Participation

Preparation for class means reading the assigned readings and reviewing all information required for that week. The course requires you to spend time preparing and completing assignments. A three-credit course requires 144 hours of student work. Therefore expect to spend approximately 18 hours a week preparing for and actively participating in this 8-week course.

Late or Missed Assignments

All assignments must be finished and turned in to complete the course. Unless the instructor is notified before the assignment is due and provides an opportunity for the student to submit to his / her assignment late, points may be taken off for a late assignment.

Drop and Add Dates

If you feel it is necessary to withdraw from the course, please contact your advisor for full details on the types of withdrawals that are available and their procedures.

Subject to Change Notice

All material, assignments and deadlines are subject to change with prior notice. It is your responsibility to stay in touch with your instructor, review the course site regularly, or communicate with other students, to adjust as needed if assignments or due dates change.

Academic Integrity

Doane University expects and requires all its students to act with honesty and integrity, and respect the rights of others in carrying out all academic assignments. Academic dishonesty, the act of knowingly and willingly attempting or assisting others to gain academic success by dishonest means, is manifested in various measures. Gehring, et al, (1986) suggests that four categories of academic dishonesty exist

- a. Cheating
- b. Fabrication
- c. Facilitating academic dishonesty
- d. Plagiarism

For more information on academic integrity, please visit the website:

<http://catalog.doane.edu/content.php?catoid=4&navoid=191>

Course Grading

Doane University

BUS 612

Managerial Accounting

Grades, Grading Scale, Feedback

Assignment of letter grades is based on a percentage of points earned. The letter grade will correspond with the following percentages achieved. All course requirements must be completed before a grade is assigned.

- A 100 – 90
- B 89 - 80
- C 79 - 70
- D 69 – 60
- E 59 and below

See the requirements for the specific assignments on the Blackboard:

Case Studies 30%

- Case Study 1 part 1
- Case Study 1 part 2

Business Plan Creation and Updates 50%

Class Participation 20%

How to Succeed in this Course

- Attend all classes
- Participate in all classes
- Come to class prepared
- Think analytically and don't view this course as just "assignments"

Accessibility Statement

In compliance with the Rehabilitation Act of 1973, Section 504, and the Americans with Disabilities Act of 1990, professional disability specialists and support staff at Doane University facilitate a comprehensive range of academic support services and accommodations for qualified students with disabilities. Doane University staff coordinate transition from high schools and community colleges, in-service, training for faculty and staff, resolution of accessibility issues, community outreach, and collaboration between all Doane University regarding disability policies, procedures, and accommodations.

Student Conduct Statement

Students are required to adhere to the behavior standards listed in Doane University Policy Manual.

Appropriate classroom behavior is defined by the instructor. Students must maintain a cordial atmosphere and use tact in expressing differences in opinion.

Student access to the course send email feature may be limited or removed if the instructor feels that students are sending inappropriate electronic messages to other students in the course.

Doane University
BUS 612
Managerial Accounting

Syllabus Disclaimer

The instructor views the course syllabus as an educational contract between the instructor and students. Every effort will be made to avoid changing the course schedule but the possibility exists that unforeseen events will make syllabus changes necessary. The instructor reserves the right to make change to the syllabus as deemed necessary. Students will be notified in a timely manner of any syllabus changes face-to-face, via email or in the course site Announcements. Please remember to check your Doane University email and the course site Announcement often.